

1 RICHARD E. ZUCKERMAN
2 Principal Deputy Assistant Attorney General

3 VIRGINIA CRONAN LOWE
4 JAMES PETRILA
5 Trial Attorneys, Tax Division
6 U.S. Department of Justice
7 P.O. Box 683
8 Washington, D.C. 20044
9 202-307-6648 (v) (Petrila)
10 202-307-0054 (f)
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COUNSEL/PARTIES OF RECORD	
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DISTRICT OF NEVADA	
BY:	DEPUTY

13 *Of Counsel*

14 NICHOLAS A. TRUTANICH
15 United States Attorney

16 *Attorneys for the United States*

17 IN THE UNITED STATES DISTRICT COURT
18 FOR THE DISTRICT OF NEVADA

19 ADVANCED REFINING CONCEPTS, LLC,)
20 A Nevada Limited Liability Company,) Case No. 3:18-CV-00163 LRH-CBC

21 Plaintiff,)

22 v.)

23 THE UNITED STATES OF AMERICA;)
24 DAVID J. KAUTER, acting Commissioner)
25 Of Internal Revenue; and DOES I through X,)

26 Defendants.)

27 ORDER

28 STIPULATION TO SUBSTITUTE
29 ATTORNEYS

30 The undersigned Virginia Cronan Lowe and James Petrila stipulate to substitute James
31 Petrila for Virginia Cronan Lowe as attorney of record for the United States in the above
32 captioned case.

1 The undersigned further stipulate that this substitution will not result in any delay of
2 discovery, the trial, or any hearing in the above captioned matter.
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Dated this 4th day of November, 2019.

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8 Respectfully submitted,

9 RICHARD E. ZUCKERMAN
10 Principal Deputy Assistant Attorney General
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12

/s/ James Petrila
13 JAMES PETRILA
14 Trial Attorney, Tax Division
15 U.S. Department of Justice
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23 Of Counsel:
24 NICHOLAS A. TRUTANICH
25 United States Attorney
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28 Respectfully submitted,

29 RICHARD E. ZUCKERMAN
30 Principal Deputy Assistant Attorney General
31
32

/s/ Virginia Cronan Lowe
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34 Trial Attorney, Tax Division
35 U.S. Department of Justice
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42

1 Of Counsel:
2 NICHOLAS A. TRUTANICH
3 United States Attorney
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5 IT IS SO ORDERED:
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7 United States Magistrate Judge

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9 DATED: 11/5/2019

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